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EAST AFRICA PROTECTORATE.

NOTICE.

THE following Regulations, made by His Majesty's Commissioner, and allowed by the Secretary of State, are published for general information.

(Signed) C. ELIOT,
His Majesty's Commissioner.

Mombasa, October 23, 1901.

KING'S REGULATIONS UNDER ARTICLE 45 OF "THE EAST AFRICA ORDER IN COUNCIL, 1897," AND ARTICLE 11 OF "THE EAST AFRICA ORDER IN COUNCIL, 1899."

No. 18 of 1901.

Hut Tax.

1. His Majesty's Commissioner may, in his discretion, impose a tax upon all Makuti huts or other huts used as dwellings and built of mud or wattle and daub or such other materials as natives are in the habit of employing for the purpose of constructing huts or dwelling places, all of which are hereinafter referred to as huts.

2. Such tax shall not exceed 2 rupees per annum for each hut.

3. The occupier of any hut shall be liable for the tax imposed thereon.

4. The hut tax may be imposed within any area or on any tribes to the exclusion of other areas or tribes, and, subject to the maximum aforesaid, may be from time to time varied with respect to any areas or tribes.

5. The Commissioner may make such arrangement for the collection of hut tax when imposed as he may think fit, and in particular may take payment in kind or in labour in lieu of money, provided that it shall be clearly explained to every person who may have to pay the tax that it may be paid in money if such person so desires. The Commissioner may also make arrangements with any tribe or village or collection of villages for commutation of the hut tax by payment of a lump sum per annum, to be taken either in money, labour or kind.

6. The Commissioner shall make such arrangements for the collection of a hut tax and for the payment of collectors, whether by salary or commission, as shall appear to him to be necessary or expedient.

7. Every order of the Commissioner imposing hut tax under these Regulations shall be published in the "Gazette," and also locally in such manner as the Commissioner thinks fit.

(Signed) C. ELIOT,
His Majesty's Commissioner.

Allowed:

(Signed) LANSDOWNE,
His Majesty's Principal Secretary of State for Foreign Affairs.

East Africa Protectorate. 23 Oct. 1901. TS Selected Foreign Office Files on Africa. The National Archives (Kew, United Kingdom). Nineteenth Century Collections Online. Web. 29 Apr. 2016.

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